

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Jean Seery,
Petitioner-Appellant,

v.

City of Cedar Rapids Board of Review,
Respondent-Appellee.

ORDER

Docket No. 10-101-0308
Parcel No. 14152-26029-00000

On March 16, 2011, the above-captioned appeal came on for a telephone hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant, Jean Seery, requested a hearing and submitted evidence in support of her petition. She is self-represented. The Board of Review designated City Attorney James H. Flitz as its legal representative. City of Cedar Rapids Deputy Assessor Tom Lee represented the Board of Review at hearing. The Board of Review submitted documentary evidence in support of its decision. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

Findings of Fact

Jean Seery, owner of property located at 1232 Robinwood Lane NE, Cedar Rapids, Iowa, appeals from the City of Cedar Rapids Board of Review decision reassessing her property. According to the property record card, the subject property consists of a one-story, dwelling having 1704 square feet of above-grade living area, a full basement with 942 square feet of finish, and a two-car basement garage built in 1967. The property has a 315 square-foot, concrete patio and a 21 square-foot porch. The improvement is situated on a 0.261 acre site. The real estate was classified as residential on the

January 1, 2010, assessment and valued at \$198,041, representing the \$33,528 land value and \$164,513 in dwelling value. This was an increase from the previous year's assessment.

Seery protested to the Board of Review on the grounds that the assessment was not equitable as compared with assessments of other like property in the taxing district under Iowa Code section 441.37(1)(a) and that the property was assessed for more than authorized by law under section 441.37(b). She claimed that \$163,000, allocated \$33,528 to land and \$129,472 to the dwelling, was the actual value and a fair assessment of the property as of January 1, 2010. The Board of Review decreased the assessment to \$170,000, allocating \$33,528 to land and \$136,472 to the dwelling.

Seery then appealed to this Board.

Seery listed the addresses and assessed values of five properties in the city in support of her claim of equity. Seery testified that the subject property has diminished in value because it has not been redecorated in twenty years. She believes it needs paint, carpet, new vanities, a stove, and cabinets. In her opinion, the raised-ranch design style has a limited market because of the stairs. Seery estimates if she were to sell her house, \$160,000 is the most it would sell for.

The assessor's office prepared a memorandum in response to Seery's evidence. According to the memorandum, the five properties identified by Seery are all located in the northeast quadrant of Cedar Rapids and are approximately the same age as the subject property. Three of the comparables are one-story dwellings, one is a split-level, and one is a split-foyer. The assessed value of these properties range from \$78.61 to \$109.15 per-square foot and have a median value of approximately \$103.56 per-square foot. Seery's property was assessed at \$116.22 per square foot before the Board of Review reduced the assessment to \$99.77 per-square foot, which is below the median of the comparables.

The assessor also submitted four one-story dwellings, which are on the same street as the subject property for equity comparison. The assessed values range from \$99.07 to \$115.73 per-square

foot. The subject property is valued near the lower end of the range. The assessor also provided data on two sales of similarly sized, one-story frame dwellings with two-stall basement garages located in the same neighborhood as the Seery property. These properties sold for \$103.15 and \$111.79 per square foot respectively. The subject property is assessed below the sale price per-square foot of these sale comparables.

Deputy Assessor Tom Lee testified the equity comparables show Seery's property is equitably assessed using the square-foot unit of comparison. In his opinion, the comparable sales also support a conclusion that the subject property assessed at its fair market value.

We agree with the Board of Review. The preponderance of the evidence does not support a finding that Seery's property is inequitably assessed or assessed for more than its fair market value.

Conclusion of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

To prove inequity, a taxpayer may show an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The gist of this test is the ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1). Seery's evidence does not support a claim of inequity.

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Seery's evidence does not support a claim that the property is assessed for more than authorized by law.

Viewing the evidence as a whole, we determine that the preponderance of the evidence does not support Seery's claims of inequity or of over-assessment as of January 1, 2010. Therefore, we affirm the Seery property assessment as determined by the Board of Review. The Appeal Board determines that the property assessment value as of January 1, 2010, is \$170,000, representing \$33,528 in land value and \$136,472 in dwelling value.

Dated this 27 day of April 2011.

Jacqueline Rypma
Jacqueline Rypma, Presiding Officer

Richard Stradley
Richard Stradley, Board Member

Karen Oberman
Karen Oberman, Board Chair

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>4-27</u> , 201 <u>1</u>	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	<u>James H. Flitz</u>